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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Appellate Case No. 2024-001558

CarMax Auto Superstores, Inc., Appellant,

v.

South Carolina Department of Revenue, Respondent.

PROOF OF SERVICE

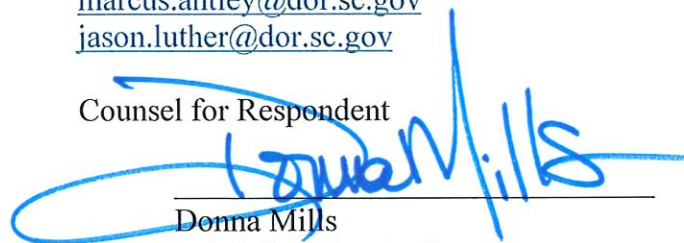
I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant, hereby certify that I have served all counsel in this action with a copy of the pleading(s) hereinbelow specified:

- Pleadings:
1. Record on Appeal (Volumes I through IX); and
 2. Supplemental Record on Appeal (Volumes I through II)

Counsel Served:

Via E-Mail and SFTP
Marcus D. Antley, Esq.
Jason P. Luther, Esq.
South Carolina Department of Revenue
300A Outlet Pointe Blvd.
Columbia, SC 29210
marcus.antley@dor.sc.gov
jason.luther@dor.sc.gov

Counsel for Respondent



Donna Mills
Administrative Assistant

October 28, 2025

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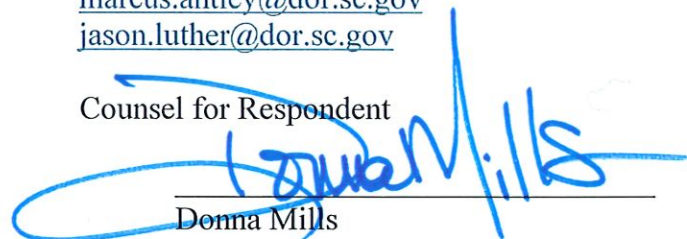
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South Carolina Department of Revenue
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Columbia, SC 29210
marcus.antley@dor.sc.gov
jason.luther@dor.sc.gov

Counsel for Respondent



Donna Mills
Administrative Assistant

October 28, 2025

Donna Mills

From: Donna Mills
Sent: Tuesday, October 28, 2025 10:07 AM
To: marcus.antley@dor.sc.gov; Jason.Luther@dor.sc.gov; 'allen.myrick@dor.sc.gov'
Cc: Mitch Brown; John Von Lehe; Bryson Geer; Bobby Streisel
Subject: CarMax Auto Superstores, Inc. v. S.C. Department of Revenue; Case No. 2024-001558
Attachments: 2025.10.28 CarMax - LtrT SCCA encl Record on Appeal & Supp Record on Appeal (ROA).pdf; 2025.10.28 CarMax - (POS) Record on Appeal & Supp Record on Appeal (ROA).pdf

Good morning,

Please find attached for service upon you in the above matter our letter to the Court of Appeals regarding the Record on Appeal, the Supplemental Record on Appeal, a thumb drive containing electronic documents not previously filed under seal, and a Proof of Service regarding the same. We will upload the Record on Appeal and Supplemental Record on Appeal to you via the SFTP link previously provided. As we previously served you with all electronic documents, we are not again serving the ones being provided to the Court via a thumb drive, but please advise if you need us to re-send those.

We will be filing the Record on Appeal via the Court's portal and hand delivering bound copies of that as well as the Supplemental Record on Appeal and thumb drive later today and will copy you on our email to the Court regarding the same. Please feel free to call me if you have any questions or concerns or if you have any difficulty accessing the documents.

Thank you,



DONNA MILLS ADMINISTRATIVE ASSISTANT
donna.mills@nelsonmullins.com

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151 MEETING STREET | CHARLESTON, SC 29401

T 843.534.4217 F 843.722.8700

NELSONMULLINS.COM



File Request

[Send Files](#)

From Trey.Antley@dor.sc.gov
Sent On 10/27/25 4:08:50 PM
Subject File Request-ROA and Supp ROA
Message Good afternoon,

Here is the requested link to upload the ROA and Supplemental ROA.

Thank you,
Trey

[Add a message](#)

Files to Upload

Drop files here, or [browse to attach files](#)

✕ CarMax - SCCA Supplemental Record on Appeal (ROA) VOL I.pdf	241.09 MB
✕ CarMax - SCCA Supplemental Record on Appeal (ROA) VOL II.pdf	111.57 MB
✕ CarMax ROA Vol I (ROA_000001-000500).pdf	48.13 MB
✕ CarMax ROA Vol II (ROA_000501-001000).pdf	19.68 MB
✕ CarMax ROA Vol III (ROA_001001-001500).pdf	1.97 MB
✕ CarMax ROA Vol IV (ROA_001501-002000).pdf	2.62 MB
✕ CarMax ROA Vol IX (ROA_004560-004874).pdf	7.03 MB
✕ CarMax ROA Vol V (ROA_002001-002484).pdf	97.96 MB
✕ CarMax ROA Vol VI (ROA_002485-002984).pdf	207.45 MB
✕ CarMax ROA Vol VII (ROA_002985-004162).pdf	114.11 MB
✕ CarMax ROA Vol VIII (ROA_004163-004559).pdf	22.57 MB



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ATTORNEYS AND COUNSELORS AT LAW

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October 28, 2025

Via Email, E-Filing, and Hand Delivery

The Honorable Jenny Abbott Kitchings
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, South Carolina 29201

RECEIVED

Oct 28 2025

SC Court of Appeals

RE: CarMax Auto Superstores Inc. v. S.C. Department of Revenue
Appellate Case No. 2024-001558
Our File No. 061342/09000

Dear Ms. Kitchings:

Pursuant to the Court's letter dated May 14, 2025 and the Court's order dated October 8, 2025 granting CarMax Auto Superstores Inc.'s Uncontested Motion to Seal, we are:

- (1) Electronically filing one copy of the Record on Appeal (Volumes I-IX) in the above matter, which contains the Record on Appeal in its entirety but with all documents filed under seal redacted or removed;
- (2) Hand delivering later today one bound copy of each volume of the (a) Record on Appeal (Volumes I-IX); and (b) Supplemental Record on Appeal (Volumes I-II), which contains only the documents filed under seal; and (c) a thumb drive containing the electronic documents in the Record on Appeal that were not filed under seal; and
- (3) Filing a Proof of Service (with service email) regarding the foregoing items.

Counsel for the Department are copied on this letter. Thank you for your assistance with this matter and please do not hesitate to contact us with any questions or concerns.

With kind regards,

Bryson M. Geer

BMG:dfm
Enclosures

The Honorable Jenny Abbott Kitchings
October 9, 2024
Page 2

cc: Marcus D. Antley, III, Esq.
Jason P. Luther, Esq.
W. Allen Myrick, Esq. (*all via email*)